

VICTORIA COLLEGE, QUEEN'S PARK.

TORONTO, May 9th, 1898.

MY DEAR MR. WALKER,

Your favor of the 29th ult. is before me, and I shall at once proceed to give its contents my most careful and serious consideration. For that purpose I may be permitted to analyse its arguments under the following topics:—

1. Considerations affecting personal consistency.
2. Extended arguments, in which you proceed to refute various *inferences* which you have drawn from my letters.
3. Your reply to one or two positions which I have really taken in my letter, and which I believe to be correct.

After I have dealt with these arguments I may then ask leave to call your attention again to the fundamental facts and principles of my former letter, on which we stand, and which you seem to have entirely overlooked.

First, as to the personal question in which Dr. Carman, Dr. Potts and Dr. Hough are involved as well as myself, I may call your attention to the opening paragraph of my letter of May 8th, 1897. I think that it will be conceded that, from the beginning, I have striven to make the federation machinery run smoothly. Only once before have I felt myself forced to oppose an imposition of fees, which I considered inconsistent with the provisions of the Federation Act, and I have always striven with a feeling of sympathy and loyalty to support every project which promised to advance the best interests of the University. In this I have never been conscious of any feeling of unfriendliness toward University College. My one desire and policy has been to unite the two Colleges in friendly co-operation for the advancement of our common efficiency and reputation. But during the last three years several facts have given me not a little uneasiness, and yet I put them aside saying to myself, we will outlive these things, and in a little time English good sense and fairplay will develop a college system in which independence and equality, and yet unity of University interest will prevail as they do at Oxford or Cambridge. I was therefore willing, for the sake of friendly co-operation, to yield to the extent proposed, as were my colleagues on the committee. But when we reported back to our governing body we found ourselves alone in this position, and we were met by the challenge, "Examine this matter thoroughly and you will find that it is only part of an organized movement which must result either in our being forced out of federation, or in our being extinguished as an Arts College." Under these circumstances we could do nothing else than withdraw from the concessions which we were disposed to favor, but which we found it beyond our power to carry with our constituency. Our mistake was in being too pliable, and that we were mistaken we are now finally and fully convinced by what you and President Loudon have since written. But after we have already made a fair and square acknowledgement on this point, I think a generous opponent should scarcely refer to it again. In any case, we cannot sacrifice public interests for the sake of maintaining our personal reputation for consistency.

Turning now to the consideration of your inferences, the first of these you have expressed in these words: "The legitimate inference from your letter of 31st May seems to be, in short, that you hold that whilst before federation the duty was laid upon the State of making provision for all the subjects of higher education, under federation this duty is only binding as regards certain subjects (the so-called 'University' subjects), and that this duty is no longer imperative as regards certain other subjects (the so-called 'College' subjects). In other words, that in 1887, on the passage of the Federation Act, the State abandoned its previous policy of providing instruction in all necessary branches of higher learning, and bound itself to furnish adequate instruction in only a part of these."

Now, I will ask any candid man to read my two letters carefully and say if in a single sentence or argument I have expressed or implied any such theory as is here set forth. Instead of a legitimate inference, the whole thing is a fabric of your imagination, for which I certainly must most respectfully decline to be held responsible. At the very outset it begins with an assumption for which I can find no foundation in the facts of our University history, and the correctness of which I should feel very much inclined, as a citizen of Ontario, to dispute, and which certainly three-fourths or nine-tenths of our electors would dispute at the polls if it were propounded as a political doctrine to-morrow. This assumption is purely your own, and in your own words reads as follows: "That before federation the duty was laid upon the State of making provision for all the subjects of higher education." When, where and by what compact or principle was that duty laid upon the State, either before or since federation? So far as I know, the Parliaments, Legislatures or governments of our country have done nothing to engage them to such a responsibility. They have recognized the need of such a provision, and they have set apart a public property which has now become a trust fund to make some degree of provision for that need, but they have never engaged themselves or the State to provide any specific measure of instruction, either in University subjects on the one hand, or in College subjects on the other, to all who may desire it or apply for it. On the contrary, the principle has always prevailed in higher education, of supplementing individual or local effort by State aid. Again, you say, setting forth this time your own opinions, not inferring mine, "From the beginning the Province was admittedly responsible for the teaching of all the subjects of higher learning. This responsibility was unchanged by federation." The first sentence of this statement should open the eyes of our legislators. It is a statement which I have never made and would not presume to make. While there are many departments of higher learning which are absolutely necessary to the State, and which, as I have endeavored to show elsewhere, it is true economy for the State to provide for those of its young citizens capable of using them for her advantage; there are other elements of the higher learning that are purely matters of personal, ecclesiastical or sectional interest, and which it would be obviously unfair to tax the people at large to provide for a favored few. I am quite ready to admit the second sentence above, that whatever duty did lie upon the State previous to federation still remains, although the method and extent of provision may have been changed by the terms of the Federation Act.

As to the assertion that "the allotment of the subjects to the one side or the other" (i.e., to College or University) "appears to be in itself unnatural and illogical, and was apparently determined by mere expediency in an endeavor to meet the exigencies of Victoria College at the time," both predicates are incorrect. A twofold principle of the deepest significance in education determined the general line of cleavage. Literature and philosophy are and must ever be the instruments of personal culture. These were selected for the College. They are also the subjects in which the moral sympathies, the taste, and all the human impulses of the teacher are brought to bear upon the scholar. They are the point at which religion and morals enter into education, not formally, but as a spirit and power. They are therefore the subjects in which it is most necessary for teacher and scholar to come into living contact, to know each other. They are thus, again, the subjects for the smaller class in the College. A lecture in chemistry is as good for five hundred as for five. There are few who could hold and impress five hundred in the study of Shakespeare. This general principle was clearly recognized in the limitation of classes to twelve and thirty. Two departures were made from it, Italian and

Spanish were honor subjects taken by few; it was thought wasteful to duplicate classes in these. This was conceded to Victoria. On the other hand, Dr. Young, whom we all held in honor, desired to be associated with the University staff. This we conceded at once, holding the remedy in our hands that if we wished we could resume at any time the full work in philosophy. By a careful estimate of the hours of instruction under the various courses for the B.A. degree I have found that the work thus assigned to the College constitutes about fifty-seven per cent. of all the teaching required by our present time tables. In that respect, therefore, the division as between College and University was not unfair.

On the other hand, with the single exception referred to, you will find that the subjects assigned to the University are mainly those bearing on the great industrial, commercial and political life of the State, and which thus touch the great common interests of the community. The division was thus not illogical or unnatural, but one constructed upon clearly defined principles. But, after all, this has no bearing on the question between us. At least I am not disposed to press it in that direction.

The next inference which you attempt to impose upon me is what you call the "theory of a first charge." Now, it is true that I did in my last letter use the expression "first charge" once. But I used it with *careful limitation*. I asserted that by the very fact that certain lectures were made free to the students of both colleges they were "virtually placed on the original endowments of the University." I was very careful not to say that they were placed there by statutory enactment, but that such must be the effect of the enactment by which they were made free. This I call the "federation free franchise." It is, in fact, the right which we acquired or supposed we acquired by federation, and stands in the preamble of the Act as the very object of its enactments. Of course I knew very well that they were not made a first charge in technical law or by statutory enactments, though the very order in which the charges on the common fund are named might give countenance to such a contention—"The University endowments and all additions thereto shall be applied to the maintenance of the University, the University Faculty, and University College." But we have never for a moment insisted on any such construction of the Act or agreement as would exclude University College from *reasonable claim* on the common endowment. What we do object to is such a policy as *robs the University Faculty of its reasonable claim, and then, in the face of both Act and agreement, seeks to impose fees for maintenance on our students.*

As to your inferences that we would deprive University College of "effective claim upon the endowment," or that we would force it to "receive from the common fund even less than the amount of the fees contributed by it thereto," or that we "claim that University College does not enjoy equal rights with the University as regards the endowments," they are all of a piece with the inference already examined. So also with your "logical (?) inference" that "University College exists only by sufferance or until the claims of the University subjects shall have extinguished this semblance of a claim." A man who is one of the very ablest masters of finance on this continent can surely not fail to see the difference between denying a right to a reasonable share of the endowment and resisting such an exclusive appropriation of it as infringes upon the rights of others. In raising this imaginary inference of danger to University College you are creating false alarm and sowing the seeds of antagonism such as I had done my utmost to avoid by express admission of the rights of University College, although to you this admission is only "apparent and amounts to nothing."

The same pervarsity of inference appears in your next paragraph. Speaking of my reference to the staff agreed upon at federation for the College and the University, you say "your assumption evidently is that this is to be regarded as a maximum staff, and as imposing for all time the limits beyond which University College may not expand." Now, I neither made, nor implied, nor did I require for the purposes of my argument any such assumption. I simply called attention to a certain definite provision, laid down in the agreement, though slightly veiled in the Act, as to the two faculties, College and University. I did not call this provision the maximum, nor did I call it the initial. All that my argument required was the contention that the two faculties should reach this

position *pari passu*. All that you say about the limiting of instruction in English, etc., and unlimited expansion of astronomy, mathematics, metaphysics, etc., is simply wasted rhetoric, and not good logic. No one has made any such proposition. And your boasted *reductio ad absurdum* is simply the *reductio ad absurdum* of an absurd inference. Far from any such contention or idea, we of Victoria have felt an honest pride in such men as Hutton and Dale, Fletcher and Alexander and McCurdy as ornaments not only to University College, but to the whole University; while, on the other hand, the letter before me almost forces me to the conclusion that you and President Loudon and the others who have inspired its contents would wipe out Victoria to-morrow if you could.

The last of these creatures of your fancy to which I shall refer is the most surprising of all. It is expressed in these words, "How are you justified in saying that University College should be supported wholly by its fees than that the University of Toronto should be wholly supported by its fees?" Now, where do I say that? I did say this, "It," the Act, "placed in the hands of the College the right to charge fees for instruction, implying that it was to be *in part* maintained from that source and *to be supplemented* from the endowment;" and again, "I should be very sorry to deny to University College a fair share of help from the provincial endowments." Surely such direct statements should have imposed a limit upon your imaginary inferences.

I shall now invite you to return to the consideration of the real points of difference between us which you have honored with reply.

The first question on which you call me to account is this, Have the provisions of the original federation agreement been carried out as fully for the University side as for the College side? Or have the shortcomings all fallen to the University side? Now, first of all let me call your attention to the fact that this is not a fundamental point of my argument. I have laid no special emphasis upon it. It occupies about eight lines in a letter of nearly four pages, and you devote three pages to its demolition. But your own letter contains all the evidence necessary on this point. To fill out the nineteen departments of the University faculty you are obliged to reckon lecturers as professors, while in the College they take the place of tutors, and even then you must admit that three of these departments are not fully furnished, and that while fellows have been entirely discarded in the College, they are still retained in the University faculty. You will see that as compared with the College staff the University staff is under-ranked and underpaid, and as a consequence subject to continual change, beside being very short in number of men in two or three of the eight departments. I should be sorry to think with you that the indefinite wording of the Act was designed to make such disparity possible, when the same standard of efficiency was in the agreement clearly applied to both.

Again, as to the buildings and equipment. The Biological building was not the result of federation, nor was the Chemical building erected to provide for federation. The University could scarcely have held her own without them. One of them was projected and in part erected before federation was completed, and the other was the outcome of the energy and ability of the head of the department, and is a credit to him and to the University, but as a provision for federation is of little use. The provision made for geology and mineralogy, as you well know, has never been satisfactory, and in connection with the limited staff, weakens that important department in the University curriculum. This has been clearly recognized by the Senate. But even your "minor requirements of the programme" are very different from the agreement, and to us far from being as satisfactory. They are all contrived so as to obscure the distinctive idea of federation, a common University with distinct colleges on an equal footing, and the entire force of your letter is to annihilate any such conception, especially when it is followed up by the suggestion that we might save our money and give up our College. The provision of a splendid library, of which we can make but little use, and of other splendid buildings, to which but few of our students find their way, are by no means an equivalent for those things which you have yourself admitted as not provided according to the original programme. However, these points I have not before enlarged upon. We have recognized what has been done for the Biological Department, the Library, the Chemical laboratory and the gymnasium, and in the general interests of the



University we are quite ready to be reasonable. It is only when the entire attitude assumed towards us is of the hostile character now manifest that we are forced to speak out.

The next position to which you take objection is "the complete parallelism of University College and Victoria College." This, you say, "has no foundation so far as the Act is concerned, and is not supported by anything in the agreement. The only parallelism which I have drawn is to be found on page 8 of the printed correspondence, and this treats of two points, the rights of University and Victoria colleges in federation as colleges, and the rights of their students as students and as citizens of Ontario. Here again your statement of my position is by no means accurate. I have not insisted on a 'complete parallelism.' I said 'we have a free site in the University Park; University College has both free site and free buildings. Both our free site and the University College free site and buildings are guaranteed by the same Federation Act. Both are provided out of funds which belong to the whole country, and not to any section of it.'" Now, surely what I have said here is in harmony with facts and with both the letter and the spirit of the Act and the agreement. As to students, I have said "Our students, as citizens of Ontario, have the same rights in the endowments of the University as the students of University College, no more, and certainly no less." Again, "if we (referring to our students and not to the corporate college) have the free service of the University Faculty and equipment, so have University College students. Victoria students have exactly the same rights guaranteed by the same law, and they pay exactly the same remuneration by way of fees. These things are our rights both in equity and law, and not matters of favor." But I have pointed out that under the law the students of University College acquire another right by becoming such students, i.e., the right of receiving college tuition, not gratis, but at a fee to be fixed by the College Council on the approval of the Lieutenant-Governor in Council. This right all students enrolling in Victoria College forego, and undertake, with the aid of their friends, to provide their College instruction in their own College; and for this purpose their College is placed by the Act, so far as teaching and attendance on lectures and representation on the Senate is concerned, on exactly the same footing as University College. Now, I am entirely at a loss to understand what you mean by "this fictitious parallelism." The parallel which I have drawn is exactly in terms of the provisions of the Federation Act, and goes not one point beyond.

But perhaps this obscurity may be somewhat removed when we examine another point of objection. You say, on p. 19 of your letter: "I have, I think, shown clearly above that University of Toronto and University College are complementary parts of one institution, and that their unity is secured by the Agreement and confirmed by the Act." A little further on you add: "All fees of whatever kind go into the common fund and assist in meeting the general expense." You had already said, a little before: "There is no mention in the Act of fees to meet specific expenses. On the contrary the Act prescribed that all University fees shall go into a common fund and become income for current expenses of College and University alike." In these words two distinct things appear to be asserted: (1) a general unity and identity of the University of Toronto and University College. [This you express by the words, "Complementary parts of one institution" and "unity."] (2) A complete financial communism; an absolute partnership in the common income fund. For proof you refer back to your own argument, which seems to be found on p. 4, where you quote a single sentence of Section 16 of the Act and Section 14 of the Agreement. Do these documents bear out either the one contention or the other? Section 16 in full of the Income and Property Act, as passed in 1887, reads as follows: "16. The fees received for tuition, examination, degrees, certificates of honor or otherwise in the said University of Toronto, in University College, and in the said Upper Canada College, the rents, issues and profits of all such property as aforesaid, and all the interest on the purchase money of any part of such property sold and not wholly paid for, or on moneys arising from the sale of any such property and invested at interest, and all other casual and periodical incomes, including any donations or subscriptions touching which it has not been ordered otherwise by the donors, shall be deemed income for the purposes of this Act and shall form the General Income Fund, and may be expended for the purposes and under the authority of this

Act." This is followed immediately by Section 17, erecting a Permanent Fund in like manner, and the object of the Sections is evidently to divide income from capital and not to create a communistic interest in either the one or the other on behalf of the three corporations named, viz., The University of Toronto, University College and Upper Canada College. The whole object of the Act, as I understand it, is the care and management of certain funds by creating them a public trust of the Crown for the purposes of three distinct corporate institutions, but with no purpose of obliterating the definition of the individual rights of each one of these corporations. In fact, the Act proceeds at once to provide for the definition of individual rights in the Permanent Fund, what is to be used for Upper Canada College and what for the University and University College, and makes clear provision for the creation of a distinct Permanent Fund for University College under certain conditions. In a similar way the Act provides for the division of the General Income Fund. A distinct allotment is made to Upper Canada College, and, for the balance, provision is made by the Act, Section 20, by which "the Lieutenant-Governor in Council may either direct the particular purpose to which the whole or any part of the sum shall be applied, or may place the whole or any part of such sum at the disposal of the Senate of the said University or of the Council of the said College to be applied under the provisions of statutes in that behalf approved as aforesaid." With these facts before us I fail to see where the proof of the idea of a communistic Income Fund is to be found. Again, it is claimed that there are no fees for specific expenses. There can be no question that there are fees charged for specific services, viz., tuition in the College, examination, degrees, certificates of honour, use of library and of gymnasium, etc., and these fees are required by the Act to be "reasonable." Possibly the expense has no relation to the reasonableness of the fee, but you cannot convince students of that. The usual liberal policy of a University is to make the fee as much less than the expense as possible.

Let us now look at the other point, The general question of the Unity of the University of Toronto and the University College. Of course they are in their work complementary to each other as stated in the agreement, i.e., the two faculties cover the entire curriculum. But in exactly the same way Victoria College and the University Faculty are complementary, i.e., they also cover the entire curriculum. But this does not imply any difference in constitutional relation to the University on the part of either the one College or the other. But let us turn to the Consolidated Statutes of Ontario, where we shall find the constitution of the University and of the Colleges under Federation, and let us see how far they stand on a par.

1. The University of Toronto and University College Council are *distinct corporations*. So are the other Colleges in Federation, including Victoria.
2. The corporation of the College Council has the direction, management and administration of the affairs of the College, and its autonomy is thus not only guaranteed by law, but is carefully observed in practice, in *financial* as well as in educational matters.
3. The Council has for this purpose very complete powers, both as to property and to all other business pertaining to the College.
4. The responsibility of the Council is not to the Senate or to any body belonging to the University, but directly to the Lieutenant-Governor in Council, to whom it is required to report.

The autonomy of the other Federating Colleges is similarly guarded by their own chartered rights, powers and responsibilities, and all are secured in the original agreement.

The distinctness of constitution of University College is thus as clearly defined by law as that of any of the other Federating Colleges, and *confers upon it the full power of holding and managing its own property*, even if that power is not fully exercised. This distinct constitution is even more marked prior to Federation by a separate Act, Ch. 209, R.S.O., 1877.

We can now turn to the other side, the constitutional unity of University College with the University. This consists in its representation on the Senate, in its relation

as providing for the teaching of a part of the curriculum, and for the government of the students, except as they come under the general authority of the University. These elements of relation are precisely the elements of relation existing between the University and University College before the passing of the Federation Act, except that then the University did no teaching, and University College was the sole teaching body. By federation University College resigned a part of its teaching function, and its students received in return free admission to the lectures of the University Faculty. And these are precisely the relations into which Victoria entered by federation. She resigned a part of her teaching function, still teaching the same subjects as University College, and exercising the same government of her students. She has the same representation on the Senate, has the same free entrance to the lectures of the University Faculty, and is accorded the same value for these things as conditions of proceeding to a degree. The constitutional relations of Victoria and University Colleges to the University are thus completely parallel, with two exceptions, that the president of the University Faculty is also president of University College, and that a professor of University College may be impeached in the Senate.

I have dwelt thus fully on this topic because there has been an increasing disposition, even on the part of a few members of the University, to treat our students as aliens, and to ignore the right which we claim in the University on perfectly equal constitutional terms with University College. If this right is either ignored or denied, then federation amounts to nothing. It appears very like a denial of our rights to claim that the students of University College now contribute \$48.00 a year to the support of the University, while those of Victoria pay only \$12.00. In paying \$36.00 to their own College, and \$12.00 to the University Bursar, they are contributing \$48.00 a year to the support of the University—if the University includes Victoria College, as we suppose it does—just as really as University College students. We, too, could make the offer to handle the whole of the students in college subjects, and give them exactly what you offer, and we could do so for less than is now paid in fees by the students of University College, and so save the University chest some \$20,000 a year. You say, How absurd! Give up the State College! Just as absurd to propose to us to give up our College. And for this very purpose the permanent maintenance of the College system the fees were granted to the Colleges, and any attempt to meddle with this arrangement is fraught with nothing but mischief. The College system is to us of the very essence of federation. We do not believe in wholesale education which slights the mass of the students and concentrates its forces and expenditure on the smaller honor classes. With Dr. McCosh, we think no college can successfully educate more than 500 students, and we should be very sorry to put our students, now approaching 300 in number, into the fifteen hundred dollar tail which President Loudon offers to attach to a College already numbering over 700 students.

Now, I shall omit all inferences from your letter, and in conclusion call your attention once more to my fundamental argument which you have entirely ignored. All those questions which we have each discussed at such extreme length are but incidental to the main question, which can be put in a few sentences. Here are the two Colleges with certain common rights in the University, and certain separate rights or claims as to fees and interest in endowment. We have never for a moment denied that University College has a right to an interest in the endowment as well as to the registration fees, and to the proceeds of all donations, bequests or gifts made on her behalf. We claim the same right, except as regards any grant to our College from the endowment. That we relinquished in accepting federation. To overthrow federation is to drive us back upon the contention of 1860, which we believe was a just one under the Act of 1853. But our two colleges have an indirect claim upon the endowments in the maintenance of a common University faculty. To create this advantage and make it freely available to such universities and colleges as were willing to avail themselves of it was the very purpose of the Federation Act. To prevent such friction as the present, it would doubtless have been wiser to have assigned some definite endowment, either to the College or to the University, but the practical difficulties in the way of such division were almost insuperable. As it is, the expansion of the Federation programme along the lines indicated has been more rapid than the funds would warrant.

The expansion of income has been quite equal to our anticipations. The \$40,000 estimated in 1884 has been already more than realized. The total income fund for that year, ending June, 1885, was about \$70,800; expenditure, \$71,595. The estimated revenue this year is \$113,234. Here is an increase of over \$40,000, and if you add the income of Victoria and of your own special funds, you have my estimate of \$150,000 fully realized.

But still we are behind. The question is how the deficiency should be raised. We appealed to the Government, and they have granted us \$7,000, which they have quite specifically designated for the aid of the University Faculty. (See Sec. 7, Chap. 59, 60 Vic.) We have also asked the aid of the three faculties to lessen the expenses of examination, and that aid has been given, the aid given by Victoria being fully proportionate to her number of students. It is now proposed to raise the balance by increased fees. Where should those fees be imposed? Is it not at the point where the deficiency has been created? That has been the policy in the past. A few years ago we found that the examination fees charged did not meet the expenses, and they were at once advanced and no objection raised. Now, if my figures are correct they more than meet all expenses for that purpose. The library was also supposed to be a source of deficiency, and although probably one-half of our students do not use the library, as it is almost impossible for them to do so, still we allowed a small fee to be imposed on all students at that point, in the face of many complaints of injustice. If the fee were raised we should be obliged to claim that only those who were able to use the library should pay, and if that is granted I do not know that any objection would be made to reasonable increase of library fee. But when, under cover of these admitted powers to impose fees, it is proposed to raise money for general deficiency in Income Fund, we are forced at once to analyze the expenditure and ascertain *why there is a deficiency?* Is it caused by the examinations, or by the library, or by the consumption of material in the laboratories, or by the undue enlargement of the staff? I think this is just what you would do in the management of any great industrial corporation; and when you found the point of defective returns, you would seek to increase returns from that point. Now this is just what I have attempted to do. Taking the whole College work and its increment of expenditure on the one side, and the whole increment of University expenditure on the other, I have put the case as follows:

"In 1885 the expense of the College side of the work was \$18,000; last year it was \$37,000, an increase of \$19,000, of which \$11,300 was provided by increased fees."

"In 1885 the expense of the University side of the work was about \$52,000, and in 1896 about \$78,000 out of ordinary revenue, an increase of \$26,000, of which \$21,000 was met by increased fees. While the University work represents two-thirds of the whole work to be provided, its additional draft on the endowment is less than that of the College by nearly \$3,000."

Now, in these two brief paragraphs lies the pith of the whole argument. You do not dispute these figures. I may now add a few more:

The income from endowments and sources of revenue apart from fees was in 1885, \$68,539. In 1897, it is estimated at \$75,764, an increase of \$7,225. Almost the total increase of income from this source is the Legislative grant of \$7,000 given for purposes of the University Faculty. The University work stands as it did in 1885, with the additions made possible by its increased fees, and a part (five-sevenths) of this new Legislative grant. The increase of College work has, on the other hand, absorbed all its increased fees, the remaining \$2,000 of the Legislative grant, and still leaves a deficiency of \$5,700, just about your estimated deficiency for the present year. If this is to be made up by fees, should they not be University College fees? Victoria has its own College deficiency of \$8,000 to look after, and surely that is enough for it. Commending these facts to your candid and liberal consideration,

I am, dear Sir,

Yours sincerely,

N. BURWASH.

B. E. WALKER, Esq., Toronto.